



Substitute House Bill No. 5472

Special Act No. 14-4

AN ACT CONCERNING FAILURE TO FILE FOR PROPERTY TAX EXEMPTIONS.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

Section 1. (*Effective July 1, 2014*) Notwithstanding the provisions of sections 12-41, 12-42 and 12-57a of the general statutes, any person otherwise eligible for a 2011 grand list exemption pursuant to subdivision (76) of section 12-81 of the general statutes, in the town of Seymour, except that such person failed to file the required personal property declaration within the time period prescribed, shall be regarded as having filed such declaration in a timely manner if such person files such declaration not later than thirty days after the effective date of this section. Upon verification of the exemption eligibility of the machinery and equipment included in such declaration, the assessor shall approve the exemption for such property. If taxes have been paid on the property for which such exemption is approved, the town of Seymour shall reimburse such person in an amount equal to the amount by which such taxes exceed the taxes payable if the declaration had been filed in a timely manner.

Sec. 2. (*Effective July 1, 2014*) Notwithstanding the provisions of sections 12-41, 12-42 and 12-57a of the general statutes, any person otherwise eligible for a 2012 grand list exemption pursuant to

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subdivision (76) of section 12-81 of the general statutes, in the town of Monroe, except that such person failed to file the required personal property declaration within the time period prescribed, shall be regarded as having filed such declaration in a timely manner if such person files such declaration not later than thirty days after the effective date of this section. Upon verification of the exemption eligibility of the machinery and equipment included in such declaration, the assessor shall approve the exemption for such property. If taxes have been paid on the property for which such exemption is approved, the town of Monroe shall reimburse such person in an amount equal to the amount by which such taxes exceed the taxes payable if the declaration had been filed in a timely manner.

Sec. 3. (*Effective July 1, 2014*) Notwithstanding the provisions of sections 12-41, 12-42 and 12-57a of the general statutes, any person otherwise eligible for a 2013 grand list exemption pursuant to subdivision (76) of section 12-81 of the general statutes, in the town of Berlin, except that such person failed to file the required personal property declaration within the time period prescribed, shall be regarded as having filed such declaration in a timely manner if such person files such declaration not later than thirty days after the effective date of this section. Upon verification of the exemption eligibility of the machinery and equipment included in such declaration, the assessor shall approve the exemption for such property. If taxes have been paid on the property for which such exemption is approved, the town of Berlin shall reimburse such person in an amount equal to the amount by which such taxes exceed the taxes payable if the declaration had been filed in a timely manner.

Sec. 4. (*Effective July 1, 2014*) Notwithstanding the provisions of subparagraph (A) of subdivision (7) of section 12-81 of the general statutes and section 12-87a of the general statutes, any person otherwise eligible for a 2013 grand list exemption pursuant to said

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subdivision (7) in the city of Middletown, except that such person failed to file the required statement within the time period prescribed, shall be regarded as having filed such statement in a timely manner if such person files such statement not later than thirty days after the effective date of this section and pays the late filing fee pursuant to section 12-87a of the general statutes. Upon confirmation of the receipt of such fee and verification of the exemption eligibility of such property, the assessor shall approve the exemption for such property. If taxes, interest or penalties have been paid on the property for which such exemption is approved, the city of Middletown shall reimburse such person in an amount equal to the amount by which such taxes, interest and penalties exceed any taxes payable if the statement had been filed in a timely manner.

Sec. 5. (*Effective July 1, 2014*) Notwithstanding the provisions of subparagraph (B) of subdivision (72) of section 12-81 of the general statutes, any person otherwise eligible for a 2009 grand list exemption pursuant to said subdivision (72) in the town of East Haven, except that such person failed to file the required claim within the time period prescribed, shall be regarded as having filed such claim in a timely manner if such person files such claim not later than thirty days after the effective date of this section, and pays the late filing fee pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fee and verification of the exemption eligibility of the machinery and equipment included in such claim, the assessor shall approve the exemption for such property. If taxes have been paid on the property for which such exemption is approved, the town of East Haven shall reimburse such person in an amount equal to the amount by which such taxes exceed the taxes payable if the claim had been filed in a timely manner.

Sec. 6. (*Effective July 1, 2014*) Notwithstanding the provisions of subparagraph (B) of subdivision (72) of section 12-81 of the general

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statutes, any person otherwise eligible for a 2009 grand list exemption pursuant to said subdivision (72) in the city of Danbury, except that such person failed to file the required claim within the time period prescribed, shall be regarded as having filed such claim in a timely manner if such person files such claim not later than thirty days after the effective date of this section, and pays the late filing fee pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fee and verification of the exemption eligibility of the machinery and equipment included in such claim, the assessor shall approve the exemption for such property. If taxes have been paid on the property for which such exemption is approved, the city of Danbury shall reimburse such person in an amount equal to the amount by which such taxes exceed the taxes payable if the claim had been filed in a timely manner.

Sec. 7. (*Effective July 1, 2014*) Notwithstanding the provisions of sections 12-41, 12-42 and 12-57a of the general statutes, any person otherwise eligible for a 2013 grand list exemption pursuant to subdivision (76) of section 12-81 of the general statutes, in the town of Farmington, except that such person failed to file the required personal property declaration within the time period prescribed, shall be regarded as having filed such declaration in a timely manner if such person files such declaration not later than thirty days after the effective date of this section. Upon verification of the exemption eligibility of the machinery and equipment included in such declaration, the assessor shall approve the exemption for such property. If taxes have been paid on the property for which such exemption is approved, the town of Farmington shall reimburse such person in an amount equal to the amount by which such taxes exceed the taxes payable if the declaration had been filed in a timely manner.

Sec. 8. (*Effective July 1, 2014*) Notwithstanding the provisions of subparagraph (B) of subdivision (72) of section 12-81 of the general

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statutes, any person otherwise eligible for a 2009 or a 2010 grand list exemption pursuant to said subdivision (72) in the city of New Haven, except that such person failed to file the required claims within the time period prescribed, shall be regarded as having filed such claims in a timely manner if such person files such claims not later than thirty days after the effective date of this section, and pays the late filing fees pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fees and verification of the exemption eligibility of the machinery and equipment included in such claims, the assessor shall approve the exemptions for such property. If taxes have been paid on the property for which such exemptions are approved, the city of New Haven shall reimburse such person in an amount equal to the amount by which such taxes exceed the taxes payable if the claims had been filed in a timely manner.

Sec. 9. (*Effective July 1, 2014*) Notwithstanding the provisions of sections 12-41, 12-42 and 12-57a of the general statutes, any person otherwise eligible for a 2011 or 2012 grand list exemption pursuant to subdivision (76) of section 12-81 of the general statutes, in the city of New Haven, except that such person failed to file the required personal property declarations within the time period prescribed, shall be regarded as having filed such declarations in a timely manner if such person files such declarations not later than thirty days after the effective date of this section. Upon verification of the exemption eligibility of the machinery and equipment included in such declarations, the assessor shall approve the exemptions for such property. If taxes have been paid on the property for which such exemptions are approved, the city of New Haven shall reimburse such person in an amount equal to the amount by which such taxes exceed the taxes payable if the declarations had been filed in a timely manner.

Approved May 28, 2014